



DEPARTMENT OF INSURANCE  
STATE OF ARIZONA  
*Financial Affairs Division - Compliance Section*  
2910 North 44<sup>th</sup> Street, Suite 210  
Phoenix, Arizona 85018-7269  
Phone: (602) 364-3998  
Fax: (602) 364-3989

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**ANNUAL STATEMENT FILING INSTRUCTIONS FOR  
QUALIFIED REINSURER TRUST PURSUANT TO A.R.S. § 20-261.01(A)(4)  
OR  
QUALIFIED REINSURER BASED ON SURPLUS PURSUANT TO A.R.S. § 20-261.01(A)(3) and (6)**

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**1. ANNUAL STATEMENT SPECIFICATIONS – DUE FEBRUARY 28**

- A) **ONE HARD COPY:** A 8-1/2" X 14" Statement in two-sided book form is **REQUIRED** and **MUST**
1. **Include** a verified actuarial statement signed by a duly qualified actuary ATTACHED to the inside of the front cover or affixed to the Jurat Page.
  2. Be completed in a legible manner.
  3. **Include** all attachments/inserts.
  4. Be securely bound in the proper NAIC color jacket: Blue jacket for Life and Disability companies; Yellow jacket for Property & Casualty companies (**a stapled book will not be accepted as a bound book**).
  5. **Include** NOTARIZED SIGNATURES OF AT LEAST TWO (2) EXECUTIVE OFFICERS, **WHO ARE LISTED ON THE JURAT PAGE.**
  6. **Include** the Annual Statement Filings Worksheet **Form EQRT.AS.**

**DO NOT FILE A DISKETTE** with this Department. It is not required.

**ANY DEVIATIONS TO THESE INSTRUCTIONS WILL IMPACT CONTINUATION OF QUALIFIED STATUS!**

**THE FOLLOWING SUPPLEMENTAL DOCUMENTS SHOULD BE FILED WITH THE ANNUAL STATEMENT, AFFIXED TO THE INSIDE OF THE FRONT COVER, UNLESS INSTRUCTED OTHERWISE:**

**2. TRUST STATEMENTS PURSUANT TO A.A.C. R20-6-1601(D)(3)(e)**

**No later than February 28 of each year**, the trustees of the trust shall report to the Director in writing setting forth the balance in the trust and listing the trust's investments at the preceding year end and shall certify the date of termination of the trust, if so planned, or certify that the trust shall not expire prior to the next following December 31.

**3. QUARTERLY FINANCIAL STATEMENTS AND LIST OF ARIZONA CEDENTS**

Quarterly financial statements shall be filed in accordance with Instructions **Form E-QSX**, **accompanied by a current list of Arizona cedents.**

**4. ANNUAL AUDITED FINANCIAL REPORT DUE JUNE 1**

All qualified reinsurer trusts shall file with this Department an annual audited financial report as a supplement to the Annual Statement, on or before June 1. If the reinsurer is an alien company, the audited financial report must include a conversion to U.S. dollar denominated financial statements. A filing transmittal form **MUST** be completed and affixed to the front cover of the report filed with this Department. If this report is available to be filed with the Annual Statement, please attach the report with affixed completed transmittal **Form E-AFR** to the Annual Statement filings Worksheet **Form EQRT.AS.**

**DUE DATE** - Trust Statements and Annual Statements for Foreign and Alien Qualified Reinsurer Trusts are due on or before **February 28**. If the due date falls on a Saturday or Sunday, the deadline will be extended to the following Monday for that year only.

**PLEASE NOTE OUR "POSTMARK POLICY" APPLICABLE TO STATUTORY FILINGS, AS IT IS ENFORCED BY THIS DEPARTMENT:** To be considered a **TIMELY** filing, the package containing the filing must display validation by the United States Postal Service\* as proof of the date of filing. Courier deliveries must include an invoice bearing the date of courier pick-up. If your package does not provide evidence of a timely mailing it will be considered filed **WHEN RECEIVED** and statutory penalties, where applicable, will be assessed.

**\*Postage meter stamps do not qualify.**